

BYLAW NO. 1065-17
A BYLAW OF
MACKENZIE COUNTY,
IN THE PROVINCE OF ALBERTA

TO IMPOSE PENALTIES FOR NONPAYMENT OF
TAXES AND TAX ARREARS

WHEREAS, pursuant to the provisions of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26, Sections 344, 345, and 346 and amendments thereto, Council may pass a bylaw to establish the penalties on taxation.

NOW THEREFORE, pursuant to provisions contained in the Municipal Government Act, the Council of Mackenzie County in the province of Alberta, duly assembled, hereby enacts the following:

1. Definitions:

- a) "Current Year" means taxes imposed in the current year plus any penalties imposed in that current year.
- b) "Tax Arrears" means all taxes which remain unpaid after December 31 of the current year.

2. Taxes shall be due and payable on the last business day of June.

3. Late Payment Penalties:

- a) Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this Bylaw.
- b) Items added to the tax roll are deemed for all purposes, including the purpose of applying penalties on outstanding taxes, to be taxes imposed from the date they are added to the tax roll.
- c) Taxes or any portion of the current tax year that remain unpaid after the due date shown on the tax notice shall have late penalties imposed on the dates and at the rates specified below:

Current Taxes	July 1	Six per cent (6%)
Current Taxes	September 1	Nine per cent (9%)
Current Taxes	November 1	Twelve per cent (12%)

4. Penalties for tax arrears are levied on the total amount of taxes and penalties outstanding to date.

Tax Arrears	January 1	Twelve per cent (12%)
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5. That any penalty imposed under the terms of this Bylaw forms a part of the Tax in respect of which it is imposed.
6. Mackenzie County considers Canada Post, or any financial institution agreeing to collect taxes in the same light as an agent, and any tax payment forwarded by mail and postmarked on or before any specified penalty date, or marked by the financial institution as having been paid at the financial institution or before any specified penalty date, shall be deemed to have been received prior to the said penalty date.
7. Notification of outstanding taxes shall be in accordance with Policy FIN032 Tax Penalty Notification.
8. This Bylaw shall come into force upon third and final reading.
9. This Bylaw shall be known as the Tax Penalties Bylaw.
10. This Bylaw shall repeal and replace Bylaw 917-13.

READ a first time this 11th day of April 2017.

READ a second time this 11th day of April 2017.

READ a third time and finally passed this 11th day of April 2017.

(original signed)

Bill Neufeld
Reeve

(original signed)

Len Racher
Chief Administrative Officer